

Article - Tax - Property

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§7-225.

(a) Except as provided in § 7-109 of this title and in subsection (b) of this section, if used in manufacturing, the following personal property, however operated and whether or not in use, is not subject to property tax:

- (1) tools;
- (2) implements;
- (3) machinery; or
- (4) manufacturing apparatus or engines.

(b) Except as provided by § 7-108 of this title, the personal property listed in subsection (a) of this section is subject to a county property tax on:

- (1) 100% of its assessment in Garrett County, Somerset County, Wicomico County, and Worcester County; and
- (2) 75% of its assessment in Allegany County.

(c) Property does not qualify for the exemption under this section if the property is used primarily in administration, management, sales, storage, shipping, receiving, or any other nonmanufacturing activity.

(d) In order to qualify for the exemption under this section, a person claiming the exemption must apply for and be granted the exemption by the Department.

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